

~~is required to be filed. A handler shall file a report with the Department on a form provided by the Department within 20 days after the end of each month. The report shall state the volume of eggs or processed eggs handled by the handler during the preceding month. Reports to the Department shall be on forms prescribed and furnished by the Commissioner and shall be a statement of gross volume of eggs subject to the tax which have been packed, processed or handled by the handler in the previous month and shall be filed with the Department by the 20th day of each month. The tax levied on eggs shall be due and payable by the handler on the same day that the report is due. Such tax shall be paid to the Department and shall be deposited with the State Treasurer to the credit of the North Carolina Egg Fund.~~

(b) The term 'handler' means any person who operates a grading station in North Carolina, a packer, ~~huckster~~ huckster, or distributor who handles eggs in North ~~Carolina or~~ Carolina, a farmer who packs, ~~processes~~ processes, or otherwise performs the functions of a handler in North ~~Carolina.~~ Carolina, or a distributor or seller of processed eggs. The term 'handler' includes any person in North Carolina who purchases eggs for sale or distribution or any farmer in North Carolina who sells or distributes eggs to anyone other than a registered handler.

For purposes of this Article, the functions of a handler of eggs or processed eggs include the sale, ~~distribution~~ distribution, or other disposition of eggs or processed eggs in North Carolina regardless of where the eggs or processed eggs were produced or purchased.

The term 'registered handler' means any person who has registered with the Department to receive monthly return forms for reporting the tax levied ~~herein,~~ by this Article.

Every person, whether inside or outside the State, who engages in business in North Carolina as a handler is required to register and to collect and pay the tax due on all eggs or processed eggs sold or ~~delivered~~ for storage, use or consumption in this State. ~~Such handlers~~ A handler shall maintain a certificate of registration, file ~~returns~~ returns, and perform all other duties required of handlers."

**Sec. 3.** G.S. 106-245.34 reads as rewritten:

"§ 106-245.34. *Exemptions.*

~~The eggs of any person selling~~ Eggs sold by a handler who sells less than 500 cases per a year shall be are exempt from the tax levied under this Article. Processed eggs sold by a handler who sells less than 1,000 pounds of processed eggs a year are exempt from the tax levied under this Article. The Board shall establish a procedure for returning taxes paid ~~by exempt persons,~~ on exempt eggs or processed eggs."